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Personal Property Classification Guide

A	-	B	-	C	-	-
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Description	Class	
Adding Machines - Office Machines	3	
Air Conditioners / Swamp Coolers	8	
Air Filtration Systems	8	
Aircraft Parts Tools and Dies	25	
Alarm Systems	3	
Amplifier / Microphones	3	
Amusement Rides	8	
Apartment Furniture	5	
Apparel Racks	5	
Aquarium	5	
Asphalt Paving Equipment	13	
Asphalt Batch Plants	13	

Classification Guide

Last Updated January 12, 2012

ATM Machines	3
Auditorium Seating	5
Automotive Lifts and Jacks	8
Automotive Lube Equipment	8
Automotive Emission Testing Machines	3
Automotive Engine Analysis Machines	3
Automotive Service & Repair Equipment	8
Awnings	5
Baby Cribs	5
Backhoe & Front Loader, Tractors	13
Bakery Equipment	8
Bar Equipment	8
Barbecue Ovens	8
Barricades	1
Bars & Backbars	5
Bath Mats	1
Batteries	1
Battery Chargers	8
Beauty and Barber Shop/Salon Fixtures	5
Beauty and Barber Shop/Salon Equipment	8
Bed Spreads, Bed Sheets & Linens	5
Beds Hotel / Motel	5
Beds - Medical	7
Beer Coolers	8
Benches	5
Bicycles - Rental	3
Billboard Signs	16
Bill Changer	3
Bins	5
Blankets	1
Blast Furnaces	8
Blinds / Shades	5
Blowers	8
Boat Docks - Portable	5
Boats 31 feet in length & longer	17
Boilers	8
Books & Libraries	1
Booths, Sheds & Kiosks - Portable	5
Bottling Equipment	8
Bowling Alley Pin Setters & Equipment	8
Break - Sheetmetal	8
Brewery / Distilling Equipment	8

Classification Guide

Last Updated January 12, 2012

Broadcasting / Receiving Equipment	8	
Bradcast Towers	16	
Broilers	8	
Buffers, Floor	8	
Buildings and Sheds - Portable	5	
Bun Warmers	5	
Butcher Blocks and Tables	5	
Cabinets	5	
Cable Sytems, Buried	16	
Cable TV Broadcasting Equipment	8	
Cable TV Connection / Distribution	8	
Cable TV Headends	8	
Cad / Cam Systems Software	1	
Cad / Cam Systems Equipment	12	
Calculators	3	
Cameras, Film and Digital	3	
Camcorders / TV Broadcast Cameras	8	
Camping Gear - Short Life	1	
Camp Stoves	3	
Candy Manufacturing Furnace	8	
Canning Equipment	8	
Canopies	5	
Car Wash Equipment	8	
Carbonated Drink & Juice Dispensers	8	
Carpet Cleaners	8	
Carpeting	3	
Carts, All Types	5	
Cash Boxes	5	
Cash Registers & Point of Sale Machines	1	
Cashier Islands	5	
Casting Equipment	8	
Catwalks	5	
CAT Scanners - Medical	2	
Cell Phones, all portable phone devices	8	
Cement Batch Plants	13	
Cement Pump Trucks	6	
Cement Forms	1	
CEREC Systems	2	
Chairs , Benches & Stools	5	
Check Protectors	3	
Checkout Counters	5	
Chemical and Gas Syst - Semicnductor	15	

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Last Updated January 12, 2012

Choppers, Food	8
Clean Room Equipment- Semiconductor	15
Cleaning / Polishing Equipment, (all types)	8
Cleaning & Maintenance Supplies	3
Clothes Dryers	8
Clocks & Time Register Clocks	3
CNC Lathes - Computer	2
Coffee Grinder & Maker	8
Coffee Pots and Urns	1
Coils-Refrigeration	8
Coin and Bill Changing Machines	3
Coin Counting Machines	8
Computers, Mainframe, LAN & Personal	12
Computer Peripherals & Components	2
Computer Software	1
Computerized Assembly Machinery	2
Computer Integrated Machinery	2
Computer Driven Mills & Lathes	2
Compaction Equipment - Construction	10
Compressors - Industrial	8
Compressors - Construction	13
Concrete Forms	1
Confectionery Equipment	8
Construction Equipment	13
Containers, Shipping and Storage	16
Conveyor Rack Systems	8
Conveyors & Rollers - Industrial Systems	8
Conveyors - Mining & Construction	10
Cooling Towers	8
Copiers & Copy, Fax, Printer Combinations	12
Couches	5
Counters (all types)	5
Counters Checkout	5
Cranes, Hoists and Lifts- Industrial	21
Crane Mobile Vehicles	6
Crawler Loaders & Cranes	13
Creamery Equipment	8
Credit Card Imprinters	3
Crushers - Construction	13
Crystal Growing Equip - Semiconductor	15
Curbing Machine	8
Currency Counters	3

Classification Guide

Last Updated January 12, 2012

Cylinder Hone Machines	8	
Dairy Cases - Refrigerated	8	
Darkroom Equipment	8	
Data Processing Equipment & Peripherals	12	
Decorations	5	
Dehydrators- Food	8	
Deionized Water Systems- Semiconductor	15	
Dental Equipment - Medical	7	
Desks	5	
Diamond Color Meter	8	
Dies - Short Life		1
Digital Projectors	3	
Dinette Sets	5	
Disc Drives - Computer	12	
Dishwashers	8	
Display Cases (Non Refrigerated)	5	
Display Fixtures	5	
Distilling Equipment	8	
Ditchers - Construction	13	
Dividers, Room	5	
Dolleys & Carts	5	
Donut Making Equipment, Bakery	8	
Dough Sheeters, Bakery	8	
Draperies / Rods	5	
Dressers, Nightstands & Hutches	5	
Drill Rigs- Non-Petroleum	8	
Drill Rigs- Petroleum	20	
Drive-Up Window Equipment, Bank	8	
Drum Micrometers	8	
Dry Cleaning Equipment	8	
Deep-Fryers	8	
Dumpsters, Lift Types	8	
Duplicating Machines	3	
Electrical Systems- Semiconductor	15	
Electrical Power Generating Equip. & Fixt.	27	
Electrolysis Machines - Medical	7	
Encapsulation Equipment- Semiconductor	15	
Exam Tables - Medical	7	
Excavators - Construction	13	
Exercise & Gym Equipment	5	
Exhaust Systems	8	
Expansion Boards	12	

Classification Guide

Last Updated January 12, 2012

Espresso Machines & Latte Makers	8	
Eye Examination Equipment - Medical	7	
Fabric Mills*	8	
Fans & Vent Systems	8	
Fax Machines		3
Fiber Optic Lines	5	
File Cabinets & Rolling File Systems	5	
File Servers - Computer	12	
Finishers / Iron Presses	8	
Fire Extinguishers, Portable	5	
Floor Cleaners, Sweepers & Polishers	8	
Flag Poles	5	
Flumes	8	
Food Cutting and Slicing Machinery	8	
Food Preparation Equipment	8	
Food Processing Plant Equipment*	8	
Food Warmers	8	
Forklift, Propane or Battery Powered	8	
Forklift, Gas or Diesel - Construction	10	
Foundry Machinery & Equipment	8	
Freeze / Slush Machines	8	
Fuel & Lubricants		Supplies
Furniture	5	
Garbage Cans	5	
Gas Lines - Petroleum	20	
Gas Pumps & Dispensers	8	
Generators - Portable Construction Type	10	
Generators - Backup systems	8	
Glasswasher / Motorbrush	8	
Glazer	8	
Global Positioning Equipment	3	
Golf Carts	8	
Gondola Shelving	5	
Graders - Construction	13	
Grain Elevator Bins (non farm)	16	
Graphic Systems Equipment - Computer	10	
Greenhouses (Retail)	5	
Griddles, Electric and Gas	8	
Grills & Hoods	8	
Grinders, Food	8	
Grinders - Shop	8	
Grocery Display & Storage Fixtures	5	

Classification Guide

Last Updated January 12, 2012

Guidance Control Systems	3
Guns & Fire Arms	5
Hanging Racks	5
Hard Drives - Computer	12
Heaters, Portable	3
Heating Systems	8
Heavy Equipment, Construction, Mining	10
Hoists - Electric	8
Hoists and Lifts - Auto & Manufacturing	8
Hoods, Vent Fans & Fire Extinguishers	8
Hospital Equipment & Fixtures	7
Hot Air Balloons	26
Hot Tub / Jacuzzi - Above Ground	6
Humidifiers	5
Hydraulic Jacks - Portable	8
Hydraulic Excavators - Construction	10
Hydraulic Cranes - Construction	13
Ice Cream Machines	8
Ice Manufacturing Machines	8
Ice Merchandisers	8
Incinerators	8
Industrial Equipment*	8
Injection Molding Equipment	8
Intercom Systems	3
Ironers	8
Ironing Boards	5
Jacks, Industrial	8
Jigs - Short Life	1
Keratometer - Medical	7
Kilns - Dry and Tunnel	8
Kitchen Appliances	8
Key Card Coder - Hotel	3
Key Machines, all Types	5
Kiosk Carts & Booths	5
Kiosk Vending Machines	3
Ladders	5
Lamps, Arc	5
Lamps, Infrared	5
Lamp - Table	5
LAN Systems Hardware- Computer	2
LAN Systems Software	1
LCD Pannel Pen and Touch Input Displays	2

Classification Guide

Last Updated January 12, 2012

Lathes, Mechanical (Non CNC)	8
Laundry / Dry Cleaning Equipment	8
Lawn Mowers & Landscape Equip.	8
Lenses - Medical	7
Lensometer - Medical	7
Library & Media Materials / Books	5
Lifts - Personnel / material, Gas or Diesel	13
Lifts - Personnel / material, Propane or Battery	8
Lighting Fixtures	5
Linens, Towels, Etc.	1
Loader / Backhoes	13
Loading Racks	5
Lockers	5
Logging Equipment	13
Long Wall Mining Equipment	13
Lube Systems & Devices	8
Luggage Carts and Racks	5
Lumber Mill Equipment	8
Machine Shop Equipment*	8
Machinery, Production and Processing	8
Maid Carts	5
Malt / Shake Mixers	8
Mammography Units	2
Manicure Tables & Fixtures	5
Manicure/Pedicure Instruments	3
Manufacturing Equipment*	8
Meat Blocks	5
Meat Cases - Refrigerated	8
Meat Lockers	8
Meat Packing & Processing Equipment	8
Medical Equipment, Instruments & Fixtures	7
Menu Boards	5
Mesoptomer - Medical	7
Metal Fabrication Equipment*	8
Metal Working Tools	8
Microscope	8
Microwave Communication Equipment	8
Microwave Ovens	8
Milk Processing Equipment	8
Milling Equipment	8
Miniature Golf Course Fixtures	5
Mining Heavy Equipment	13

Classification Guide

Last Updated January 12, 2012

Mirrors	5
Mixers - Industrial	8
Mixers - Cement	13
Modems - Computer	12
Molds -Short Life	1
Mortuary Equipment	8
Motion Picture Prints	1
Motor Homes (Uniform Fee)	14
Motorcycles & Scooters- Street (Age Based)	8
Motorcycles & ATV's - Off-Highway (Age Based)	9
Movie Projection Equipment	8
MRI Machines - Medical	2
Musical Instruments	5
Natural Gas Exploration Equipment	20
Night Depositories	5
Nightstands	5
Nitrous Oxide Systems and Tanks	7
Off- Highway Recreation Vehicles (Age Based)	8
Off Highway Trucks (Non-Licensed)	6
Office Furniture (except office machines)	5
Office Machines (Non Computer)	3
Office Supplies	Supplies
Oil and Gas Exploration Equipment	20
Oil and Gas Well Equipment	20
Ophthalmoscope - Medical	7
Optical Equipment - Medical	7
Oscilloscope	3
Ovens	8
Packaging Equipment*	8
Paint Mixing and Dispensing Equip.	8
Paint Spray Booths	5
Pallet Lifts / Jacks	8
Pallets	1
Partitions, Movable	5
Patterns, Jigs and Dies - Short Life	1
Pattie Machines	8
Paving Machines - Construction	13
Pavement Sweepers	13
Peelers - Vegetable	8
Pet Grooming Supplies	Supplies
Pet Grooming Equipment	3
Petroleum Drilling Equipment	20

Classification Guide

Last Updated January 12, 2012

Petroleum Processing Equipment	20
Petroleum Refining Equipment	20
Phone Systems	3
Photo Film Processors- One Hour Type	3
Photo Mask- Semiconductor	15
Photographic Laboratory Equipment	8
Physical Therapy Machines	5
Pickling Machines	8
Pie and Pizza Dough Rollers	8
Pie Presses	3
Pile Driving Equipment - Construction	1
Pinball Machines	3
Pipelines & Pipe Systems	16
Piping - Industrial	8
Pizza Ovens	8
Planters	5
Plants, Decorative	1
Platforms - Portable	5
Play Ground Equipment	5
Pneumatic Tube Systems - Banks	3
Plotter	12
Podium	5
Point of Sale Equipment - Retail	3
Porta-Potties	5
POS Scanners (Bar Code)	3
POS Thermal Printers	3
Pool Tables, Ball & Cue Racks, Sticks	5
Popcorn Makers	8
Postage Meters - Office Machines	3
Pots, Pans & Utensils	1
Power Lines / Lighting - Portable	8
Power Tools	8
Precision Tools	8
Prep Tables - Temperature Controlled	18
Pressure Cookers	8
Printing Equipment*	8
Printing Presses*	8
Processing Equipment - Industrial	21
Production Equipment, Radio & TV	1
Produce Tables	5
Programable embroidery machines	12
Proof Boxes	8

Classification Guide

Last Updated January 12, 2012

Puffers	8
Pulley Tracks	8
Pumps - Air, Water and Fuel	8
Quarry Equipment	13
Racks	5
Radio Telemetry Units (RTU) - Petroleum	20
Railroad Cars	10
Reach In Coolers	8
Reformer / Hydro heaters - Industrial	8
Refuse Containers, Roll Off Types	16
Refrigerators & Freezers	8
Refrigerated Display Cases	8
Re-Injection Equipment - Petroleum	20
Rental Media: CDs DVDs, Games Blu-ray (see notes below)	***
Rental Computer Game Players	3
Replacement Parts	Supplies
Rent to Own Merchandise	3
Rentals, Small Equipment	3
Reservation Terminals	3
Retail Fixtures	5
Retarders	8
Revolving Roasters	8
Riveting Machines	8
River Rafts	5
Roll Dividers	8
Roller Machinery	8
Roofing Equipment & Tools	8
Rotary Presses*	8
Safe Deposit Boxes	5
Safes	5
Sanding Machines	8
Satellite Dishes and Antennas	5
Sawmill Machinery & Equipment	8
Saws	8
Scaffolding	5
Scales - Electric	3
Scales - Non- Electric	8
Scales - Truck	16
Scanners, Bar Code	3
Scoreboard	5
Scrapers - Construction	13
Screens - Mining	13

Classification Guide

Last Updated January 12, 2012

Screens - Movie	5
Scuba Gear- Rental	3
Semiconductor Manufacturing Equipment	5
Service Station Equipment	8
Sewing Machines	8
Shadow Boxes	5
Shampoo Chairs	5
Sheds, Portable & Moveable Structures	8
Sheeters and Molders	8
Shelves	5
Shirt Presses	8
Shoe Repair Machinery	8
Shopping Carts, Retail	3
Shopping Cart, Ride On, Battery Powered	8
Showcases	5
Shredding Machinery	8
Signs, Incl. Mechanical and Electrical	5
Silverware and Utensils	1
Silkscreen Fixtures	5
Sinks - Free Standing	5
Ski Lift Equipment & Machinery	8
Ski Lift Towers	16
Skid Steer Loaders - Construction	13
Slicers	8
Slurry Machinery	8
Small Equipment Rentals	3
Smelter Equipment	8
Snow Cats	13
Snow Removal Equipment	8
Sod Cutters (non farm)	8
Soda Fountains	8
Software (Packaged)	1
Solar Energy Fixtures & Systems	5
Sound Systems	3
Spas, all types	5
Speech Synthesizers	3
Spotlights	5
Spotting Boards	8
Spray Guns	8
Stamping , Metal Machinery	8
Steam Cleaners and Irons	8
Steam Lines / Boilers	8

Classification Guide

Last Updated January 12, 2012

Steam Tables	8
Sterilizers - Medical	7
Storage Boxes & Magazines	5
Storage Bins, Containers	5
Stove Hoods / Vents & Fans	8
Stoves - Electric and Gas	8
Stripping Machines	8
Studio Equipment Sound & Video	6
Subscriber Connection, CATV	8
Surgiscope - Medical	7
Surveillance Camera Systems	3
Survey Devices	3
Sweeper Vehicles - Nonlicenced	13
Swimming Pool Equipment & Fixtures	5
Switch Engine, Railroad (Locally Assessed)	13
Tables	5
Tanks, Bulk Storage	16
Tanks, Portable	5
Tanning Booths and Beds	5
Tape Drives - Computer	12
Tape Memory Units - Computer	12
Telephones Incl. Cellular	3
Telephone Poles	5
Televisions	5
Teller Cages	5
Tents	3
Test Equipment- Semiconductor	15
Theater Seating	5
Thermometer - Medical	7
Ticket Dispensers	3
Tire Changing and Repair Equipment	6
Tire Recapping Equipment	8
Tire Racks - Portable	5
Toasters	5
Toilets - Portable	5
Tonometer - Medical	7
Tools, Hand & Power	8
Tooling, Industrial - Short Life	1
Topogometer - Medical	7
Towels & Linens	1
Towers, Cell Phone, Broadcast, Ski Lift	5
Toys	1

Classification Guide

Last Updated January 12, 2012

Tracks, Railroad	5
Tractors W/Backhoes & Front Loaders	10
Trailers - Boat (Age Based)	21a
Trailers - Commercial	21
Trailers- Non-Commercial (Age Based)	21a
Trailers- Camping -Tent (Age Based)	21a
Trailers- Office & Concession	21
Trailers- Travel & 5th Wheel (Age Based)	21b
Transmitting Towers	16
Trays	5
Trench Boxes	5
Truck Campers (Age Based)	18a
Trucks - Heavy & Med Duty (Uncensed)	16
Tuxedo & Costume Rentals	1
Typesetting Equipment	8
Typewriters & Office Machines	3
Utilities - On-Site	8
Ultrasound (Sonography) Equipment	2
Uniforms	1
Utensils	1
Vacuum Cleaners	8
Vacuum Systems - Built-In	8
Valve Grinders	8
Vats	5
Vaults	5
Vending & Dispensing Machines	3
Vent Fans & Hoods	8
Vertexometer - Medical	7
Veterinary Equipment	7
Video Game Machines	3
Video Recording Machines (VCRs)	3
Video Tapes & CD's - Non Rental	1
Video Tapes, DVD Blu-ray & CD's Rentals (see notes below)	
Vise	8
Vision Testing Equipment- Medical	7
Wafer Manufacturing Equip - Semiconductor.	15
Waffle Irons	8
Walk-In Refrigerators & Coolers (Portable)	8
Wall Mounted Displays and Cabinets	5
Warmers	8
Washer Extractors	8
Washing Machines and Dryers	8

Classification Guide

Last Updated January 12, 2012

Water Fountains and Dispensers	5
Water Heaters / Processors	8
Water Purification Equipment	8
Water Slides	5
Water Softener Systems	8
Weaving Machinery	8
Welders, all types	8
Well Boring Rigs - Truck Mounted	6
Wheel Balancing & Alignment Equipment	8
Wheel Bearing Packing Tools	8
Wind Powered Electrical Generator Tower&Equip.	16
Wine Barrels	5
Winding Machinery	8
Wiring & Cable (see notes below)	#
Wood Floors - Portable	5
Wood Shop Machines	8
Wrecking & Demolition Equipment	8
X-Ray Machines - Medical	7

THIS TYPE EQUIPMENT MAY BE CLASSIFIED AS COMPUTER INTEGRATED

- The machine cannot operate without the computer and the computer cannot perform functions outside the machine.
- The machinery and computer is sold as a single unit. If the machine and computer are purchased as separate units
- The machine must be valued as Class 8 Property and the computer as Class 12 Property.
- The machine must be able to perform multiple functions and is controlled by a programmable central Processing unit.
- The total cost of the machine and computer combined is depreciated as a unit for income tax purposes.
- The capabilities of the machine cannot be expanded by substituting a more complex computer.

Wiring and Cable is valued in the same class as the equipment it services.

**** Rental video tapes, CD's, DVD's, Blu-ray and computer games are to be valued at \$15 per unit for the first year and \$3.00 per unit thereafter.**

Supplies are valued and assessed on hand, at cost including freight-in, on January 1st. Supplies include consumable items not held for sale in the ordinary course of business.
